

County of Los Angeles CHIEF EXECUTIVE OFFICE

713 KENNETH HAHN HALL OF ADMINISTRATION LOS ANGELES, CALIFORNIA 90012 (213) 974-1101 http://ceo.lacounty.gov

June 17, 2008

Board of Supervisors GLORIA MOLINA First District

YVONNE B. BURKE Second District

ZEV YAROSLAVSKY Third District

DON KNABE Fourth District

MICHAEL D. ANTONOVICH

The Honorable Board of Supervisors County of Los Angeles 383 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, CA 90012

Dear Supervisors:

ADJUSTMENTS TO EMPLOYEE RETIREMENT CONTRIBUTION RATES (ALL DISTRICTS) (3 VOTES)

SUBJECT

County Employees Retirement Law requires the Los Angeles County Employee Retirement Association (LACERA) to obtain an actuarial valuation at least once every three years, and on the basis of such valuation, recommend to the Board of Supervisors such changes in the employer and/or member contributions rates as may be necessary to properly fund the retirement system. Based on LACERA's June 30, 2007 actuarial valuation, we have negotiated adjustments in County retirement contribution for represented employees. This action changes employee retirement contributions for represented and non-represented employees effective July 1, 2008.

IT IS RECOMMENDED THAT YOUR BOARD:

- 1. Approve Amendment No. 1 to the Fringe Benefit Memorandum of Understanding with SEIU, Local 721, AFL-ClO implementing changes in employee retirement contribution rates (Attachment A).
- 2. Approve Amendment No. 1 to the Fringe Benefit Memorandum of Understanding with the Coalition of County Unions, AFL-CIO implementing changes in employee retirement contribution rates (Attachment B).
- 3. Approve the attached resolution implementing changes in employee retirement contribution rates for represented and non-represented employees effective July 1, 2008 (Attachment C).

The Honorable Board of Supervisors June 17, 2008 Page 2

4. Instruct the Auditor-Controller to make the system changes necessary to implement these recommendations.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of these recommendations is to implement negotiated adjustments in County retirement contribution rates based on the June 30, 2007 LACERA actuarial valuation approved by their Board on February 13, 2008.

Implementation of Strategic Plan Goals

The retirement benefit and funding changes provided for in these recommendations are directly responsive to the Strategic Plan goal of workforce excellence by resolving workplace issues while maintaining financial responsibility.

FISCAL IMPACT/FINANCING

The proposed changes in employee contribution rates will result in no increase in County costs.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

The recommended adjustments in employee retirement contribution rates reflect the impact of the latest LACERA actuarial valuation dated June 30, 2007. As a result, employee retirement contribution rates will increase between .04% to .69% as of July 1, 2008.

The impact of the adjustments in employee retirement contribution rates has been negotiated with the Coalition of County Unions and SEIU Local 721. The specific rates by employee age at entry into County service are detailed in the accompanying amendments to the fringe benefit MOUs and related resolution.

The accompanying MOU amendments and resolution have been approved as to form by County Counsel.

The Honorable Board of Supervisors June 17, 2008 Page 3

IMPACT ON CURRENT SERVICES (OR PROJECTS)

These recommendations will not impact any existing County service or project.

Respectfully submitted,

WILLIAM T FUJIOKA Chief Executive Officer

WTF:DIL WGL:WW:mst

Attachments (3)

c: County Counsel
Auditor-Controller
Director of Personnel
Los Angeles County Employee Retirement Association
Coalition of County Unions, AFL-CIO
SEIU, Local 721, AFL-CIO

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ATTACHMENT A

AMENDMENT NO. 1 TO FRINGE BENEFIT MEMORANDUM OF UNDERSTANDING WITH LOCAL 721

AMENDMENT NO. 1 MEMORANDUM OF UNDERSTANDING FOR JOINT SUBMISSION TO THE BOARD OF SUPERVISORS REGARDING THE FRINGE BENEFITS

THIS AMENDMENT NO. 1 TO MEMORANDUM OF UNDERSTANDING made and entered into this 10th day of June, 2008.

BY AND BETWEEN

Authorized Management Representative (hereinafter referred to as "Management") of the County of Los Angeles (hereinafter referred to as "County")

LOCAL 721, LOS ANGELES COUNTY EMPLOYEES ASSOCIATION, SEIU, (hereinafter referred to as "LACEA, LOCAL 721, SEIU").

WHEREAS, on the 21st day of November 2006, the parties entered into a Memorandum of Understanding regarding Fringe Benefits, which Memorandum of Understanding was subsequently approved and ordered implemented by the County's Board of Supervisors; and

WHEREAS, as a result of mutual agreement, the parties desire to amend said Memorandum of Understanding as set forth hereafter:

NOW, THEREFORE, the parties agree as follows:

- 1. Amend Sections 1, 2, and 3 of Article 5, Retirement, as appended hereto.
- 2. This Amendment No. 1 to said Memorandum of Understanding constitutes a mutual recommendation to be jointly submitted to the County's Board of Supervisors and this Amendment No. 1 will be effective when and if approved and implemented by said Board of Supervisors, in the same manner as provided in Article 2, which was applicable to the implementation of the original Memorandum of Understanding.
- Except as herein specifically amended, each and every other provision of said Memorandum of Understanding shall continue to remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused their duly authorized representatives to execute this Amendment No. 1 the day, month and year first above written.

LOS ANGELES COUNTY EMPLOYEES ASSOCIATION LOCAL 721, SEIU

President, LACEA

President, LACEA LOCAL 721, SEIU COUNTY OF LOS ANGELES
AUTHORIZED MANAGEMENT
REPRESENTATIVES

Chief Evecutive Officer

ARTICLE 5 RETIREMENT

Section 1.

The parties agree to recommend jointly to th County's Board of Supervisors that pursuant to Section 31581.1 of the California Government Code, said Board adopt a resolution that, effective July 1, 2008, and for the term of this agreement only, provides that the County shall pay to the Retirement Fund the amount necessary which, based on actuarial determination, is sufficient to fund the difference between:

- a. The employee contributions that would be paid to said Retirement Fund during the term of this agreement if the employee contribution rates set forth in the Fringe Benefit MOU costs based on June 30, 2007, Actuarial Valuation dated February 4, 2005, by Milliman USA, were implemented, and
- b. The employee contributions that would be paid to said Retirement Fund during the term of this agreement if the employee contribution rates set forth in Section 2 of this Article were implemented in lieu of the contribution rates set forth in said Fringe Benefit MOU costs based on June 30, 2007 Actuarial Valuation.

Section 2.

The parties agree that, contingent upon action by the Board of Supervisors to adopt a resolution to implement the provisions of Section 1 of this Article, the negotiated employee contribution rates for the term of this agreement for employees who entered the Los Angeles County Employees Retirement Association on and after January 4, 1982.

The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Retirement Association on or before August 31, 1977 (hereinafter referred to a Plan A for General Members):

PLAN A FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates

NEAREST YEAR OF AGE AT <u>MEMBERSHIP</u>	EMPLOYEE CONTRIBUTION <u>RATE</u>
16	4.01%
17	4.07%
18	4.10%
19	4.16%
20	4.20%
21	4.24%
22	4.28%
23	4.35%
24	4.43%
25	4.47%
26	4.55%
27	4.62%
28	4.74%
29	4.81%
30	4.93%
31	5.08%
32	5.16%
33	5.30%
34	5.46%
35	5.62%
36	5.81%
37	5.98%
38	6.16%
39	6.34%
40	6.52%
41	6.72%
42	6.90%
43	7.12%
44	7.28%
45	7.48%
46	7.67%
47	7.83%
48	8.05%
49	8.16%
50	8.23%
51 and above	8.26%

2. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Retirement Association between September 1, 1977, and September 30, 1978, (hereinafter referred to as Plan B for General Members):

PLAN B FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION <u>RATE</u>
16	5.89%
17	6.02%
18	6.14%
19	6.26%
20	6.40%
21	6.53%
22	6.66%
23	6.80%
24	6.95%
25	7.08%
26	7.23%
27	7.37%
28 29	7.53%
30	7.69%
31	7.85%
32	8.01%
33	8.18% 8.35%
34	8.52%
35	8.71%
36	8.90%
37	9.09%
38	9.28%
39	9.48%
40	9.66%
41	9.86%
42	10.04%
43	10.22%
44	10.39%
45	10.57%
46	10.74%
47	10.90%
48	11.04%
49	11.18%
50	11.26%
51 and above	11.32%

Section 3.

The parties further agree that, for the term of this agreement, the employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Retirement Association between October 1, 1978, and May 31, 1979, and, to the retirement plan for employees who became General Members of said Retirement Association on or after June 1, 1979 (hereinafter referred to as Plans C and D, for General Members, respectively); provided, however, such contribution rates shall not apply to employees who are covered by Plan E.

PLAN C FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates

	,
NEAREST YEAR	EMPLOYEE
OF AGE AT	CONTRIBUTION
MEMBERSHIP	RATE
16	5.06%
17	5.16%
18	5.27%
19	5.38%
20	5.49%
21	5.60%
22	5.73%
23	
	5.84%
24	5.96%
25	6.09%
26	6.21%
27	6.33%
28	6.47%
29	6.61%
30	6.74%
31	6.88%
32	7.02%
33	7.17%
34	7.31%
35	7.46%
36	7.62%
37	7.79%
38	7.95%
39	8.12%
40	8.29%
41	
42	8.47%
	8.64%
43	8.83%
44	9.01%
45	9.20%
46	9.37%
47	9.55%
48	9.72%
49	9.89%
50	10.05%
51	10.22%
52	10.36%
53	10.50%
54	10.62%
55	10.72%
56 and above	10.77%
oo and above	10.77 /0

PLAN D FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates

NEAREST YEAR	EMPLOYEE
OF AGE AT	CONTRIBUTION
MEMBERSHIP	RATE
WEWDER TOT III	
16	4.98%
17	5.07%
18	5.18%
19	5.29%
20	5.40%
21	5.51%
22	5.64%
23	5.74%
24	5.87%
25	5.99%
26	6.11%
27	6.23%
28	6.37%
29	6.50%
30	6.64%
31	6.77%
32	6.90%
33	7.05%
34	7.20%
35	7.34%
36	7.50%
37	7.66%
38	7.82%
39	7.99%
40	8.16%
41	8.33%
42	8.50%
43	8.68%
44	8.87%
45	9.05%
46	9.22%
47	9.39%
48	9.56%
49	9.73%
50	9.89%
51	
52	10.05%
	10.20%
53 54	10.33%
54	10.45%
55	10.55%
56 and above	10.60%

ATTACHMENT B

AMENDMENT NO. 1 TO FRINGE BENEFIT MEMORANDUM OF UNDERSTANDING WITH COALITION OF COUNTY UNIONS

AMENDMENT NO. 1 MEMORANDUM OF UNDERSTANDING FOR JOINT SUBMISSION TO THE BOARD OF SUPERVISORS REGARDING THE FRINGE BENEFITS

THIS AMENDMENT NO. 1 TO MEMORANDUM OF UNDERSTANDING made and entered into this 10th day of June, 2008.

BY AND BETWEEN

Authorized Management Representative (hereinafter referred to as "Management") of the County of Los Angeles (hereinafter referred to as "County")

THE COALITION OF COUNTY UNIONS, AFL-CIO (hereinafter referred to as the "Coalition")

WHEREAS, on the 19th day of December, 2006, the parties entered into a Memorandum of Understanding regarding Fringe Benefits, which Memorandum of Understanding was subsequently approved and ordered implemented by the County's Board of Supervisors; and

WHEREAS, as a result of mutual agreement, the parties desire to amend said Memorandum of Understanding as set forth hereafter:

NOW, THEREFORE, the parties agree as follows:

- 1. Amend Sections 1, 2, and 3 of Article 5, Retirement, as appended hereto.
- 2. This Amendment No. 1 to said Memorandum of Understanding constitutes a mutual recommendation to be jointly submitted to the County's Board of Supervisors and this Amendment No. 1 will be effective when and if approved and implemented by said Board of Supervisors, in the same manner as provided in Article 2, which was applicable to the implementation of the original Memorandum of Understanding.
- Except as herein specifically amended, each and every other provision of said Memorandum of Understanding shall continue to remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused their duly authorized representatives to execute this Amendment No. 1 the day, month and year first above written.

COALITION OF COUNTY UNIONS AFL-CIO

COUNTY OF LOS ANGELES
AUTHORIZED MANAGEMENT
REPRESENTATIVES

By A Land WEst Chair, Coalition of County Unions

Chief Executive Officer

ARTICLE 5 RETIREMENT

Section 1.

The parties agree to recommend jointly to the County's Board of Supervisors that pursuant to Section 31581.1 of the California Government Code, said Board adopt a resolution that, effective July 1, 2008, and for the term of this agreement only, provides that the County shall pay to the Retirement Fund the amount necessary which, based on actuarial determination, is sufficient to fund the difference between:

- a. The employee contributions that would be paid to said Retirement Fund during the term of this agreement if the employee contribution rates set forth in the Fringe Benefit MOU costs based on June 30, 2007, Actuarial Valuation dated February 4, 2008, by Milliman USA, were implemented, and
- b. The employee contributions that would be paid to said Retirement Fund during the term of this agreement if the employee contribution rates set forth in Section 2 of this Article were implemented in lieu of the contribution rates set forth in said Fringe Benefit MOU costs based on June 30, 2007 Actuarial Valuation.

Section 2.

The parties agree that, contingent upon action by the Board of Supervisors to adopt a resolution to implement the provisions of Section 1 of this Article, the negotiated employee contribution rates for the term of this agreement for employees who entered the Los Angeles County Employees Retirement Association on and after January 4, 1982.

1. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Retirement Association on or before August 31, 1977 (hereinafter referred to a Plan A for General Members):

PLAN A FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates

NEAREST YEAR	EMPLOYEE
OF AGE AT	CONTRIBUTION
MEMBERSHIP	<u>RATE</u>
16 17 18 19 20 21 22	4.01% 4.07% 4.10% 4.16% 4.20% 4.24% 4.28% 4.35%
24	4.43%
25	4.47%
26	4.55%
27	4.62%
28	4.74%
29	4.81%
30	4.93%
31	5.08%
32	5.16%
33	5.30%
34	5.46%
35	5.62%
36	5.81%
37	5.98%
38	6.16%
39	6.34%
40	6.52%
41	6.72%
42	6.90%
43	7.12%
44	7.28%
45	7.48%
46	7.67%
47	7.83%
48	8.05%
49	8.16%
50	8.23%
51 and above	8.26%

2. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Retirement Association between September 1, 1977, and September 30, 1978, (hereinafter referred to as Plan B for General Members):

PLAN B FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION <u>RATE</u>
16	5.89%
17	6.02%
18	6.14%
19	6.26%
20	6.40%
21	6.53%
22	6.66%
23	6.80%
24	6.95%
25	7.08%
26	7.23%
27	7.37%
28	7.53%
29	7.69%
30	7.85%
31	8.01%
32	8.18%
33	8.35%
34	8.52%
35	8.71%
36	8.90%
37	9.09%
38	9.28%
39	9.48%
40	9.66%
41	9.86%
42	10.04%
43	10.22%
44	10.39%
45	10.57%
46	10.74%
47	10.90%
48	11.04%
49	11.18%
50	11.26%
51 and above	11.32%

3. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became Safety Members of the Los Angeles County Retirement Association on or before August 31, 1977, (hereinafter referred to as Plan A for Safety Members):

SAFETY MEMBER CONTRIBUTION RATES Retirement Plan A

Negotiated Employee Contribution Rates

NEAREST YEAR	EMPLOYEE
OF AGE AT	CONTRIBUTION
<u>MEMBERSHIP</u>	- RATE
18	7.44%
19	7.46%
20	7.47%
21	7.51%
22	7.64%
23	7.76%
24	7.87%
25	8.03%
26	8.15%
27	8.28%
28	8.48%
29	8.68%
30	8.86%
31	9.05%
32	9.25%
33	9.45%
34	9.69%
35	9.92%
36	10.14%
37	10.35%
38	10.53%
39	10.71%
40	10.89%
41	11.07%
42	11.23%
43	11.37%
44	11.51%
45	11.61%
46 and above	11.67%

4. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became Safety Members of the Los Angeles County Retirement Association on or after September 1, 1977, (hereinafter referred to as Plan B for Safety Members):

SAFETY MEMBER CONTRIBUTION RATES Retirement Plan B

Negotiated Employee Contribution Rates Effective July 1, 2008

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION <u>RATE</u>
18	6.42%
19	6.61%
20	6.78%
21	6.96%
22	7.14%
23	7.34%
24	7.53%
25	7.72%
26	7.93%
27	8.13%
28	8.34%
29	8.56%
30	8.79%
31	9.01%
32	9.25%
33	9.50%
34	9.75%
35	10.00%
36	10.26%
37	10.51%
38	10.74%
39	10.98%
40	11.22%
41	11.44%
42	11.65%
43	11.86%
44	12.03%
45	12.16%
46 and above	12.23%

Section 3.

The parties further agree that, for the term of this agreement, the employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Retirement Association between October 1, 1978 and May 31, 1979, and, to the retirement plan for employees who became General Members of said Retirement Association on or after June 1, 1979, (hereinafter referred to as Plans C and D, for General Members, respectively); provided, however, such contribution rates shall not apply to employees who are covered by Plan E.

PLAN C FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION <u>RATE</u>
16	5.06%
17	5.16%
18	5.27%
19	5.38%
20	5.49%
21	5.60%
22	5.73%
23	5.84%
24	5.96%
25	6.09%
26	6.21%
27	6.33%
28	6.47%
29	6.61%
30	6.74%
31	6.88%
32	7.02%
33	7.17%
34	7.31%
35	7.46%
36	7.62%
37	7.79%
38	7.95%
39	8.12%
40	8.29%
41	8.47%
42	8.64%
43	8.83%
44	9.01%
45	9.20%
46	9.37%
47	9.55%
48	9.72%
49	9.89%
50	10.05%
51	10.22%
52	10.36%
53	10.50%
54	10.62%
55	10.72%
56 and above	10.77%

PLAN D FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates

<u>inegotiated Employ</u>	<u>/ee Contribution Hates</u>
NEAREST YEAR	EMPLOYEE
OF AGE AT	CONTRIBUTION
MEMBERSHIP	RATE
WILMBLIGHT	NATE
16	4.98%
17	5.07%
18	
	5.18%
19	5.29%
20	5.40%
21	5.51%
22	5.64%
23	5.74%
24	5.87%
25	5.99%
26	6.11%
27	6.23%
28	6.37%
29	6.50%
30	6.64%
31	6.77%
32	6.90%
33	7.05%
34	7.20%
35	7.34%
36	7.50%
37	7.66%
38	7.82%
39	7.99%
40	8.16%
41	8.33%
42	8.50%
43	8.68%
44	8.87%
45	9.05%
46	9.03 <i>%</i> 9.22%
47	
	9.39%
48	9.56%
49	9.73%
50	9.89%
51	10.05%
52	10.20%
53	10.33%
54	10.45%
55	10.55%
56 and above	10.60%

ATTACHMENT C

RESOLUTION IMPLEMENTING CHANGES IN EMPLOYEE RETIREMENT CONTRIBUTIONS RATES

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA PROVIDING FOR RETIREMENT SYSTEM CONTRIBUTIONS

WHEREAS, the Board of Supervisors is authorized by Government Code Section 31581.1 to pay up to one-half of the contributions normally required of members of the retirement system of any period of time designated in the resolution providing for such payment: and

WHEREAS, the Board of Supervisors desires that the County shall pay a designated portion of members' contributions normally required of members of the retirement system, which portion does not exceed one-half of such members' contributions:

NOW, THEREFORE BE IT RESOLVED by the Board of Supervisors of the County of Los Angeles that:

- The County of Los Angeles shall pay to the Los Angeles County Employees
 Retirement Associations the amounts specified in Section 2 of the Attachment entitled
 "2008 Implementation of Negotiated Employee Contributions Rates"; and
- The payments made to the retirement system hereunder by the County of Los Angeles shall not become part of the accumulated contributions of any member of the retirement system; and

3. This resolution shall be effective July 1, 2008 and until further resolution of the Board of Supervisors.

The foregoing resolution was adopted by the Board fo Supervisors of the County of Los Angeles at the regular meeting on 17th day of June 2008.

Sachi A. Hamai, Executive Officer of the Board of Supervisors of the County of Los Angeles

By_____ Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.

County Counsel By July Mu

Halvor S. Melom Principal Deputy

2008 IMPLEMENTATION OF NEGOTIATED EMPLOYEE CONTRIBUTION RATES

Section 1.

The parties agree to recommend jointly to the County's Board of Supervisors that pursuant to Section 31581.1 of the California Government Code, said Board adopt a resolution that, effective July 1, 2008, and for the term of this agreement only, provides that the County shall pay to the Retirement Fund the amount necessary which, based on actuarial determination, is sufficient to fund the difference between:

- a. The employee contributions that would be paid to said Retirement Fund during the term of this agreement if the employee contribution rates set forth in the Fringe Benefit MOU costs based on June 30, 2007, Actuarial Valuation dated February 4, 2008, by Milliman USA, were implemented, and
- b. The employee contributions that would be paid to said Retirement Fund during the term of this agreement if the employee contribution rates set forth in Section 2 of this Article were implemented in lieu of the contribution rates set forth in said Fringe Benefit MOU costs based on June 30, 2007 Actuarial Valuation.

Section 2.

The parties agree that, contingent upon action by the Board of Supervisors to adopt a resolution to implement the provisions of Section 1 of this Article, the negotiated employee contribution rates for the term of this agreement for employees who entered the Los Angeles County Employees Retirement Association on and after January 4, 1982.

The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Retirement Association on or before August 31, 1977 (hereinafter referred to a Plan A for General Members):

PLAN A FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates Effective July 1, 2008

NEAREST YEAR	EMPLOYEE
OF AGE AT	CONTRIBUTION
<u>MEMBERSHIP</u>	<u>RATE</u>
16 17 18 19 20 21 22 23	4.01% 4.07% 4.10% 4.16% 4.20% 4.24% 4.28% 4.35% 4.43%
25	4.47%
26	4.55%
27	4.62%
28	4.74%
29	4.81%
30	4.93%
31	5.08%
32	5.16%
33	5.30%
34	5.46%
35	5.62%
36	5.81%
37	5.98%
38	6.16%
39	6.34%
40	6.52%
41	6.72%
42	6.90%
43	7.12%
44	7.28%
45	7.48%
46	7.67%
47	7.83%
48	8.05%
49	8.16%
50	8.23%
51 and above	8.26%

2. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Retirement Association between September 1, 1977, and September 30, 1978, (hereinafter referred to as Plan B for General Members):

PLAN B FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates Effective July 1, 2008

NEAREST YEAR OF AGE AT <u>MEMBERSHIP</u>	EMPLOYEE CONTRIBUTION <u>RATE</u>
16	5.89%
17	6.02%
18	6.14%
19	6.26%
20	6.40%
21	6.53%
22	6.66%
23	6.80%
24	6.95%
25	7.08%
26	7.23%
27	7.37%
28	7.53%
29	7.69%
30	7.85%
31	8.01%
32	8.18%
33	8.35%
34	8.52%
35	8.71%
36	8.90%
37	9.09%
38	9.28%
39	9.48%
40	9.66%
41	9.86%
42	10.04%
43	10.22%
44	10.39%
45	10.57%
46	10.74%
47	10.90%
48	11.04%
49	11.18%
50	11.26%
51 and above	11.32%

3. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became Safety Members of the Los Angeles County Retirement Association on or before August 31, 1977, (hereinafter referred to as Plan A for Safety Members):

SAFETY MEMBER CONTRIBUTION RATES Retirement Plan A

Negotiated Employee Contribution Rates Effective July 1, 2008

NEAREST YEAR	EMPLOYEE
OF AGE AT	CONTRIBUTION
MEMBERSHIP	RATE
18	7.44%
19	7.46%
20	7.47%
21	7.51%
22	7.64%
23	7. 7 6%
24	7.87%
25	8.03%
26	8.15%
27	8.28%
28	8.48%
29	8.68%
30	8.86%
31	9.05%
32	9.25%
33	9.45%
34	9.69%
35	9.92%
36	10.14%
37	10.35%
38	10.53%
39	10.71%
40	10.89%
41	11.07%
42	11.23%
43	11.37%
44	11.51%
45	11.61%
46 and above	11.67%

4. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became Safety Members of the Los Angeles County Retirement Association on or after September 1, 1977, (hereinafter referred to as Plan B for Safety Members):

SAFETY MEMBER CONTRIBUTION RATES Retirement Plan B

Negotiated Employee Contribution Rates <u>Effective July 1, 2008</u>

NEAREST YEAR OF AGE AT <u>MEMBERSHIP</u>	EMPLOYEE CONTRIBUTION <u>RATE</u>
18	6.42%
19	6.61%
20	6.78%
21	6.96%
22	7.14%
23	7.34%
24	7.53%
25	7.72%
26	7.93%
27	8.13%
28	8.34%
29	8.56%
30	8.79%
31	9.01%
32	9.25%
33	9.50%
34	9.75%
35	10.00%
36	10.26%
37	10.51%
38	10.74%
39	10.98%
40	11.22%
41	11.44%
42	11.65%
43	11.86%
44	12.03%
45	12.16%
46 and above	12.23%

5. The parties further agree that, for the term of this agreement, the employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Retirement Association between October 1, 1978 and May 31, 1979, and, to the retirement plan for employees who became General Members of said Retirement Association on or after June 1, 1979, (hereinafter referred to as Plans C and D, for General Members, respectively); provided, however, such contribution rates shall not apply to employees who are covered by Plan E.

PLAN C FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates Effective July 1, 2008

16 5.06% 17 5.16% 18 5.27% 19 5.38% 20 5.49% 21 5.60% 22 5.73% 23 5.84% 24 5.96% 25 6.09% 26 6.21% 27 6.33% 28 6.47% 29 6.61% 30 6.74% 31 6.88% 32 7.02% 33 7.17% 34 7.31% 35 7.46% 36 7.62% 37 7.79% 38 7.95% 39 8.12% 40 8.29% 41 8.47% 42 8.64% 43 8.83% 44 9.01% 45 9.20% 46 9.37% 47 9.55% 48 9.72% 49 9.89% 50 10.05%	NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION <u>RATE</u>
17 5.16% 18 5.27% 19 5.38% 20 5.49% 21 5.60% 22 5.73% 23 5.84% 24 5.96% 25 6.09% 26 6.21% 27 6.33% 28 6.47% 29 6.61% 30 6.74% 31 6.88% 32 7.02% 33 7.17% 34 7.31% 35 7.46% 36 7.62% 37 7.79% 38 7.95% 39 8.12% 40 8.29% 41 8.47% 42 8.64% 43 8.83% 44 9.01% 45 9.20% 46 9.37% 47 9.55% 48 9.72% 49 9.89% 50 10.05% 51 10.22%	16	5.06%
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55 10.72%	54	
56 and above 10.77%	55	
	56 and above	10.77%

PLAN D FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates Effective July1, 2008

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION <u>RATE</u>
16 17 18	4.98% 5.07% 5.18%
19 20	5.29% 5.40%
21	5.40% 5.51%
22	5.64%
23	5.74%
24	5.87%
25	5.99%
26	6.11%
27 28	6.23% 6.37%
29	6.50%
30	6.64%
31	6.77%
32	6.90%
33	7.05%
34	7.20%
35 36	7.34% 7.50%
37	7.50% 7.66%
38	7.82%
39	7.99%
40	8.16%
41	8.33%
42	8.50%
43 44	8.68%
44 45	8.87% 9.05%
46	9.22%
47	9.39%
48	9.56%
49	9.73%
50	9.89%
51	10.05%
52 50	10.20%
53 54	10.33% 10.45%
54 55	10.45%
56 and above	10.60%
	. 5.5576